

DAVID A. HUBBERT  
Deputy Assistant Attorney General

ISAAC M. HOENIG  
RIKA VALDMAN  
Trial Attorneys, Tax Division  
U.S. Department of Justice  
P.O. Box 683, Ben Franklin Station  
Washington, D.C. 20044  
202-307-5963 (v-Hoenig)  
202-514-6056 (v-Valdman)  
202-307-0054 (f)  
[Isaac.M.Hoenig@usdoj.gov](mailto:Isaac.M.Hoenig@usdoj.gov)  
[Rika.valdman@usdoj.gov](mailto:Rika.valdman@usdoj.gov)

*Attorneys for the United States of America*

IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

MICHAEL H. YATES,  
JOLENE K. YATES,  
NANCY SLATTEN as TRUSTEE for  
MICHAEL HALL YATES TRUST,  
ATHENE ANNUITY AND LIFE COMPANY,  
AN IOWA CORPORATION,  
STATE OF CALIFORNIA FRANCHISE  
TAX BOARD,  
UNITED STATES DEPARTMENT OF  
EDUCATION,  
GENERAL ELECTRIC CAPITAL CORP.  
KIRK C. WENTLAND,  
SAN JOAQUIN COUNTY, and  
CAVALRY INVESTMENTS LLC

Defendants.

Case No. 2:20-cv-345-JAM-AC

**NOTICE OF CONSENT TO FILING  
OF FIRST AMENDED COMPLAINT**

1 Pursuant to Fed. R. Civ. P. 15(a)(2), Defendant Michael Yates, Defendant California  
2 Franchise Tax Board and Defendant Athene Annuity and Life Corporation, an Iowa Corporation  
3 (“Athene”) hereby provide consent for the United States to amend its complaint by filing the  
4 First Amended Complaint attached as Exhibit 1 to this Notice.

5 The United States has obtained relief from the automatic stay in Mr. Yates’ bankruptcy  
6 case for the purpose of amending its complaint and filing a stipulation for entry of judgment  
7 against Mr. Yates. Order Lifting Automatic Stay, *In re Yates*, 20-br-25153 (Bankr. E.D. Cal)  
8 (Dkt. 129).

9 Respectfully submitted on December 13, 2021.

10 DAVID A. HUBBERT  
Deputy Assistant Attorney General

11 /s/ Isaac M. Hoenig  
ISAAC M. HOENIG  
12 RIKA VALDMAN  
Trial Attorneys, Tax Division  
13 U.S. Department of Justice  
P.O. Box 683, Ben Franklin Station  
14 Washington, D.C. 20044  
202-307-5963 (v-Hoenig)  
15 202-514-6056 (v-Valdman)  
202-307-0054 (f)  
16 [Isaac.M.Hoenig@usdoj.gov](mailto:Isaac.M.Hoenig@usdoj.gov)  
[Rika.valdman@usdoj.gov](mailto:Rika.valdman@usdoj.gov)  
17 *Attorneys for the United States of America*

18 /s/ Charles Hastings  
Charles Hastings  
19 Law Offices of Hastings & Ron  
4568 Feather River Dr., Ste. A  
20 Stockton, CA 95219  
[chastings@hastingslawoffice.com](mailto:chastings@hastingslawoffice.com)  
21 *Attorney for Michael Yates*

22 /s/ Thomas A. Woods  
Thomas A. Woods  
23 Stoel Rives LLP  
500 Capital Mall, Suite 1600

Sacramento, CA 95814  
Thomas.woods@stoel.com  
*Attorney for Athene Annuity and Life  
Company*

/s/ Michael Sapaznikow  
Michael Sapaznikow  
Deputy Attorney General  
Business & Tax Section  
Office of the Attorney General  
1300 I Street, P.O. Box 944255  
Sacramento, CA 94244-2550  
[Michael.Sapaznikow@doj.ca.gov](mailto:Michael.Sapaznikow@doj.ca.gov)  
*Attorney for the California Franchise Tax  
Board*

**IT IS SO ORDERED.**

DATED: December 17, 2021

/s/ John A. Mendez  
THE HONORABLE JOHN A. MENDEZ  
UNITED STATES DISTRICT COURT JUDGE